

UNIVERSITY OF CALIFORNIA

BERKELEY • DAVIS • IRVINE • LOS ANGELES • MERCED • RIVERSIDE • SAN DIEGO • SAN FRANCISCO



SANTA BARBARA • SANTA CRUZ

OFFICE OF THE ASSOCIATE VICE PRESIDENT—
SYSTEMWIDE CONTROLLEROFFICE OF THE PRESIDENT
1111 Franklin Street, 7th Floor
Oakland, California 94607-5200

March 31, 2025

Subject: Audit under Uniform Guidance Subpart F, Fiscal Year Ended June 30, 2024

To Whom It May Concern:

The University of California's (UC) report on *Audit of Financial Statements and on Federal Awards Programs in Accordance with OMB Uniform Guidance for the Year Ended June 30, 2024*, has been completed by the audit firms PricewaterhouseCoopers (PwC) and Vasquez & Company LLC. The following provides to the pass-through entities information regarding the results of the University's FY 2024 audit:

- The *Report of Independent Auditors* on the financial statements of the University expressed an unmodified opinion.
- The *Report of Independent Auditors on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* noted no matters involving internal controls that were considered to be material weaknesses and disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.
- The *Report of Independent Auditors on Compliance for the Student Financial Assistance Major Federal Program and on Internal Control Over Compliance as required by OMB Uniform Guidance* reported that the University complied, in all material respect, with the requirements applicable to the Student Financial Assistance major federal program and noted no matters involving internal controls over compliance that were considered to be material weaknesses.
- The *Report of Independent Auditors on Compliance for the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster Major Federal Program and on Internal Control Over Compliance as required by OMB Uniform Guidance* reported that the University complied, in all material respect, with the requirements applicable to the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster Major Federal Program and noted no matters involving internal controls over compliance that were considered to be material weaknesses.

- The auditing procedures disclosed four federal award findings required to be reported in accordance with the Uniform Guidance which are described in the report in the Schedule of Findings and Questioned Costs. However, the opinions on each major federal program were not modified with respect to these matters.
- No pass-through entities were affected by the reported findings.

Additional information about UC's audit report is available online through the Federal Audit Clearinghouse website at: <https://www.fac.gov/>, under organization name "UNIVERSITY OF CALIFORNIA." A copy of the complete audit report can also be retrieved from our webpage at: <https://www.ucop.edu/uc-controller/financial-reports/a-133-audit-reports.html>.

If you have any questions regarding this notification, please contact me at barbara.cevallos@ucop.edu.

Sincerely,

DocuSigned by:

Barbara Cevallos

485885A2051743F
Barbara Cevallos

Associate Vice President and Systemwide Controller